IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

 Applicant(s):
 J.C. HERMANSEN
 Examiner
 Joon H. Hwang

 Serial No.
 10/055,178
 Group Art Unit
 2162

 Filed
 January 25, 2002
 Docket No.
 SVL920060501US3

TITLE SYSTEM AND METHOD FOR FORMULATING REASONABLE

SPELLING VARIATIONS OF A PROPER NAME

CERTIFICATE UNDER 37 CFR 1.8:

I hereby certify that this correspondence is being transmitted through the USPTO EFS-Web system over the Internet to Joon H. Hwang of the U.S. Patent and Trademark Office on May 2, 2007.

/Janaki K. Davda/

Janaki K. Davda Reg. No. 40,684

SEPARATE PAPER REQUESTING REMOVAL OF SMALL ENTITY STATUS PURSUANT TO 37 CFR 1.27(g)(2)

Dear Examiner Hwang:

The above-referenced application was originally filed with small entity status on behalf of inventors: John Christian Hermansen, Leonard Arthur Shaefer Jr., Heather McCallum-Bayliss, and Richard D. Lutz.

An assignment from John Christian Hermansen, Leonard Arthur Shaefer Jr., Heather McCallum-Bayliss, and Richard D. Lutz to Language Analysis Systems, Inc. was recorded with the U.S. Patent and Trademark Office at Reel No. 016934 and Frame No. 0711 on December 22, 2005.

Language Analysis Systems, Inc. has been acquired by International Business Machines Corporation. The above-referenced application has been assigned from Language Analysis Systems, Inc. to International Business Machines Corporation, which assignment is recorded with the U.S. Patent and Trademark Office at Reel No. 018532 and Frame No. 0089 on November 17, 2006.

International Business Machines Corporation is a large entity. Therefore, there is a loss of entitlement to small entity status. Applicants respectfully request removal of small entity status pursuant to 37 CFR 1.27(g)(2).

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Applicants have paid large entity fees since the loss of entitlement to small entity status occurred. Therefore, Applicants believe that there is no payment of deficiency owed. However, should any additional fees be required, please charge Deposit Account No. 09-0460.

The attorney of record invites the Examiner to contact her at (310) 553-7973 if the Examiner believes such contact would advance the prosecution of the case.

Dated: May 2, 2007

By:____/Janaki K. Davda/_____

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